To: The Honorable Mayor and City Council

Via: Danny O. Crew, City Manager

Fr: William Alonso, Finance Director

Date: June 17, 2008

Re: May 2008 Budget Status Report

The following report is the May 2008 monthly budget report for fiscal year 2007-08 and is also the eight full month of the fiscal year. The purpose of this report is to apprise the City's policy makers of the current budgetary status for the eight month period ending May 2008. This report is organized as follows:

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BUDGET AMENDMENTS

During May 2008, the Transportation Fund was amended to account for a new \$20,000 Urban Forestry Grant. Additionally, the Stormwater Fund was amended by \$152,575 in order to increase the management fee paid to the Transportation Fund.

FINANCIAL SUMMARY

We are still projecting a fiscal year end unreserved general fund balance of approximately \$8.5-\$9.5 million. This represents an increase of approximately \$0.5-\$1.5 million to our general fund balance for the current fiscal year end.

FINANCIAL SUMMARY (continued)

This projection is based on current revenue and spending patterns, actual year-end results may differ due to changes in revenues, current spending rates, or budget amendments for supplemental appropriations(if any) approved by Council during the fiscal year.

Ad valorem revenues, however, are lagging behind last year's collection rate. As of May 31, 2008 we had collected almost 82.5% of the budgeted revenues, during the same period last year we had collected almost 100%. This is due mainly to the economic conditions nationwide in the housing market. We will monitor collections during June and July 2008 when tax deed certificates are sold by the County.

As I mentioned last month, this continues to be an area of concern. If you would refer to page 24 you will notice that building permit revenues are reporting almost \$872,439 less than last year.

Referring to page 8, as of May 2008, the development service operation is reporting a deficit of almost \$1,467,438, which reduced their fund balance to a deficit of \$784,995. This deficit will need to be subsidized by the general Fund in the form of an operating transfer. Once we have an accurate estimate of the projected total deficit for the year, we will bring to Council a budget amendment in order to transfer the needed funds. However, if the current trend continues, it is projected that a subsidy in the amount of \$1 to \$1.2 million may be required to cover this fund's operating deficit for FY2008.

A number of budgetary actions have been taken to hopefully reduce this projected loss, including not filling vacant positions, cuts to line items, and freezing of the working capital reserve. Please refer to pages 8 and 9 for more information on this fund.

Schedule of General Fund Budgeted and Actual Revenues Fiscal Year Ending September 30, 2008 (67% OF YEAR COMPLETED)

FISCAL	VEAD	2007	2000

•				FISCAL TEAR 2007-2008		2008			
Post format	FY2005-06		FY2006-07		ADOPTED BUDGET	AMENDED BUDGET	As of May-08	% OF ACTUAL VS. BUDGET	NOTES
<u>Department</u>	* 11.635.651	\$	19,180,662		\$23,683,854	\$23,683,854	\$ 19,539,029	82.5%	(1)
Ad Valorem Taxes - Current	\$ 11,635,651 3,015,219	Φ	3,477,481		2,475,000	2,475,000	ψ 10,000,020 -	0.0%	(1)
Franchise Fees-Electric Franchise Fees-Gas	297,989		234,788		290,000	290,000	100,484	34.6%	(-/
Franchise Fees-SolidWaste	756,499		911,762		850,000	850,000	583.215	68.6%	
	2,562,561		4,735,403		3,850,000	3,850,000	2,492,015	64.7%	
Utility Tax-Electric Utility Tax-Water	559,457		796,199		775,000	775,000	444,862	57.4%	
•	631,722		209,874		200,000	200,000	192,127	96.1%	(4)
Utility Fees-Gas Communications Tax	3,313,754		2,995,674		3,700,000	3,700,000	2,104,325	56.9%	1.7
Occupational Licenses - City	701,176		744,314		1,214,965	1,214,965	1,021,330	84.1%	(2)
Occupational Licenses - County	111,814		165,170		210,000	210,000	79,333	37.8%	• •
Certificates of Use	132,272		270,732		220,000	220,000	249,728	113.5%	(2)
Landlord Permits	154,832		151,020		175,000	175,000	154,430	88.2%	(2)
Lien Search/Reduction	87,374		79,954		90,000	90,000	30,964	34.4%	
Recording fees			436		, <u>-</u>	· -	1,157	100.0%	(5)
Bid Spec Fees	245		8,136		2,000	2,000	4,800	240.0%	(3)
State Revenue Sharing	3,826,368		2,846,204		3,410,615	3,410,615	1,544,608	45.3%	
Alcoholic Beverage License	17,776		13,648		15,000	15,000	14,134	94.2%	(5)
1/2-cent Sales Tax	7,054,689		7,002,963		7,394,785	7,394,785	4,115,064	55.6%	
Parks Program fees	450,687		485,488		600,000	600,000	223,711	37.3%	
MLK Celebration	20,431		12,484		10,000	10,000	36,875	368.8%	(3)
Special Events	_		-			-	44,606	100.0%	(5)
Alarm permits	27,099		42,200		35,000	35,000	23,102	66.0%	
Local Code Violations	37,248		136,765		115,000	115,000	147,511	128.3%	(3)
False Alarm Fines	-		-		1,000	1,000		0.0%	
Police service fees	-		-			-	3,668	100.0%	(5)
Traffic fines	84,331		113,923		150,000	150,000	56,941	38.0%	
Parking fines	27,673		36,951		45,000	45,000	30,832	68.5%	
Towing fines	-					-	8,385	100.0%	(5)
Police Off Duty Charges	-		-			•	172, 4 38	100.0%	(5)
School crossing guards 1	313,132		255,491		320,000	320,000	164,696	51.5%	
School crossing guards 2	5,688		4,970		15,000	15,000	2,574	17.2%	
Interest	733,714		1,011,767		900,000	900,000	348,060	38.7%	
Rent - Bus Benches	75,326		92,430		105,000	105,000	63,029	60.0%	
County Code Enforcement Grant	115,53 4		4,691		-			0.0%	
Byrne Grant	28,725		6,746		15,352	15,352	10,000	65.1%	(5)
Childrens Trust Grant			116,363		91,109	91,109	351,430	385.7%	(5)
Hurricane Relief	1,873,479		68,062		-	•		0.0% 0.0%	
Transportation	-		965		-	-	600	100.0%	(5)
Tennis in theParks Grant			•			-	600	100.0%	(5) (5)
5TH Anniversary Banner Sales					-	20.000	12,136		
Other Miscellaneous	137,528		244,809		20,000	20,000	84,870	424.4% 18.2%	(5)
Grants and Donations	551,305		9,600		261,000	11,000	2,000 63,604	2544.2%	(4)
Insurance Reimbursements	88,590		1,977		2,500	2,500	5,000	100.0%	(4) (5)
Lobbyist registration fees	5,807		5,250		5,000	5,000	15	0.0%	(5)
County Misc Fees	440.074		047.000		65,000	65,000	298,878	94.3%	(4)
Transfer from Transportation QNIP	118,274		317,000		317,000	317,000 250,000	253,333	101.3%	(1)
Transfer from Impact Fee Fund	446 247		135,936		172.060	172,060	114,707	66.7%	(1)
Overhead Charge-Transportation	116,247		159,463		172,060		109,523	66.7%	(1)
Overhead Charge-Development	55,644		189,309		164,284 196,254	164,284 196,254	130,836	66.7%	(1)
Overhead Charge-Stormwater Overhead Charge-CDBG	-		190,120		19,971	19,234	150,050	0.0%	(' '
Overhead Charge-CDBG Overhead Charge-GSF	50,300		313,070		435,126	435,126	290,084	66.7%	(1)
•	30,300		194,550*		374,637	374,637	249,758	66.7%	(1)
Overhead Charge-Capital Projects Debt Proceeds			1,725,000		2.653,371	2,854,370	2,854,370	100.0%	(-,
Appropriated fund balance	10,181,219		11,692,700		3,357,735	11,244,771	11,244,771	100.0%	
		\$	61,392,501	•	59,002,618	\$ 67,090,653	\$ 50,073,948	74.6%	
SUB TOTAL GENERAL FUND	\$ 49,957,381	-	61,392,301	-	39,002,010	\$ 67,030,033	00,070,040	74.670	
General Services Fund:									
Transfers in from other funds	880,536		1,062,465		8,679,932	8,679,932	5,228,457	60.2%	
Debt proceeds	-		5,675,000		1,845,010	1,845,630	1,845,630	100.0%	
Interest earnings	•		166,204		-	-	-	0.0%	
Misc Revenues	14,058		1,872		-			0.0%	
SUB TOTAL GENERAL SERVICES FUND	894,594		6,905,541		10,524,942	10,525,562	7,074,087	67.2%	
TOTAL GENERAL FUND	\$50,851,975	\$	68,298,042	\$	69,527,560	\$ 77,616,215	\$ 57,148,035	73.6%	(1)

General Fund

Since revenues are not received evenly during the year, only revenues which show an actual to budget percentage of 77% (10% higher than the 67% of the fiscal year completed) or higher will be explained herein.

Revenues

Page 2 is a detailed listing of all general fund revenues. It shows actual revenues received for FY2005-06 and FY2006-07, original and amended budgeted revenues for FY2007-08 and actual revenues received for the month of May 2008. The last column shows the percentage of revenues received in May compared to the annual budget.

Note #1

It is important to note that as of May 2008 the city had received 73.6% of the total annual budgeted revenues, May 2008 means that 77% of the year has been completed. It would be simple if revenues were received evenly during the year, however that is never the case since ad valorem revenues are usually received between December and April of the fiscal year, and other revenue sources are usually paid in arrears. Ad valorem revenues, however, are lagging behind last year's collection rate. As of May 31, 2008 we had received 82.5% of the budgeted revenues, during the same period last year we had collected almost 100%. This is due to economic conditions nationwide in the housing market. We will monitor collections during July 2008 when tax deed certificates are sold by the County.

For example, all of the State revenue sharing and other taxes are paid one to two months in arrears. Certain transfers from other funds were recorded in October since those are due at the beginning of the fiscal year. The \$2,475,000 budgeted for Electric franchise Fees is paid by the County later in the year in one lump sum payment.

Note #2

Business tax revenue is generally mostly received in October & November since that is the normal renewal date for most occupational licenses. Certificates of use and Landlord permits are also billed out in batches and as such the revenues fluctuate from month to month.

Note #3

Bid spec fees, and local code violations are not within our control since these are based on user activity and may fluctuate from month to month. All of the MLK celebration revenues are received during December and April each year.

Note #4

Gas utility taxes and insurance reimbursements are revenue sources out of our control which fluctuate from month to month.

The QNIP debt payment is paid during December and not evenly throughout the year.

Revenues (continued)

Note # 5

Other revenue items which are showing increases greater than 77% are not within our control and are unexpected revenue sources that were not originally budgeted or may have been under-budgeted based on prior history.

II) EXPENDITURES

Schedule of General Fund Budgeted and Actual Expenditures Fiscal Year Ending September 30, 2008 (67% OF YEAR COMPLETED)

FISCAL YEAR 2007-2008

Department	FY2005-06	FY2006-07	ADOPTED	AMENDED	AS OF	% OF ACTUAL	
	ACTUAL	ACTUAL	BUDGET	BUDGET	May-08	VS. BUDGET	<u>Notes</u>
General Government:		***************************************					
Mayor & City Council	653,538	717,666	997,976	991,576	626,433	63.2%	
Office of the City Manager	1,480,054	940,272	1,140,815	1,144,315	797,822	69.7%	
Office of the City Manager-Outreach	-	1,316,670	1,770,095	2,022,395	1,698,100	84.0%	(2)
Office of the City Clerk	222,805	265,495	404,324	396,357	255,250	64.4%	
Office of the City Attorney	174,404	293,644	201,000	201,000	151,823	75.5%	
Human Resource Department	317,038	659,373	852,765	840,765	570,473	67.9%	
Finance /Budget	305,110	429,093	777,878	722,590	494,990	68.5%	
Public Works	110,756	-	· · · · · · · -		· -	0.0%	
Non-Departmental	898,984	9,056,988	8,199,724	9,558,956	2,213,991	23.2%	
Total General Government	4,162,690	13,679,201	14,344,577	15,877,954	6,808,882	42.9%	
Public Safety:							
Police Department	26,762,728	30,511,775	33,457,413	34,971,525	26,575,951	76.0%	
School Crossing Guards	618,089	716,591	1,235,840	1,125,340	648,837	57.7%	
Code Enforcement	937,796	1,322,495	1,967,397	1,941,397	1,269,334	65.4%	
Total Public Safety	28,318,613	32,550,861	36,660,650	38,038,262	28,494,122	74.9%	
					-		
Parks and Recreation:							
Administration	3,024,930	4,277,984	5,348,797	5,880,059	3,014,291	51.3%	
Park Maintenance	1,097,433	1,910,896	2,648,593	2,593,180	1,407,012	54.3%	
Total Parks and Recreation	4,122,363	6,188,880	7,997,390	8,473,239	4,421,303	52.2%	
SUB TOTAL GENERAL FUND	36,603,666	52,418,942	59,002,617	62,389,455	39,724,307	63.7%	
General Services Fund:							
Purchasing	221,035	179,082	435,462	405,462	171,673	42.3%	
City Hall	952,118	1,158,196	3,576,607	3,126,631	1,532,945	49.0%	
IT	527,170	620,147	1,497,102	2,315,972	1,653,033	71.4%	
Fleet	855,287	4,514,466	4,636,499	4,677,497	2,849,921	60.9%	
SUB TOTAL GENERAL SERVICES	2,555,610	6,471,891	10,145,670	10,525,562	6,207,572	59.0%	
Ending fund balance	11,692,700	11,244,771	1,380,582	4,701,198		0.0%	
TOTAL GENERAL FUND USES	50,851,976	70,135,604	70,528,869	77,616,215	45,931,879	59.2%	(1)

General Fund

Since expenditures do not occur evenly during the year, only expenditures which show an actual to budget percentage of 77% (10% higher than the 67% of the fiscal year completed) or higher will be explained herein.

Expenditures

Page 4 is a detailed listing of all general fund departments. It shows actual expenditures for FY2005-06 and FY2006-07, the amended budgeted expenditures for FY2007-08 and actual expenditures incurred for the month of May 2008. The last column shows the percentage of expenditures incurred as of May 2008 compared to the annual budget.

Note #1

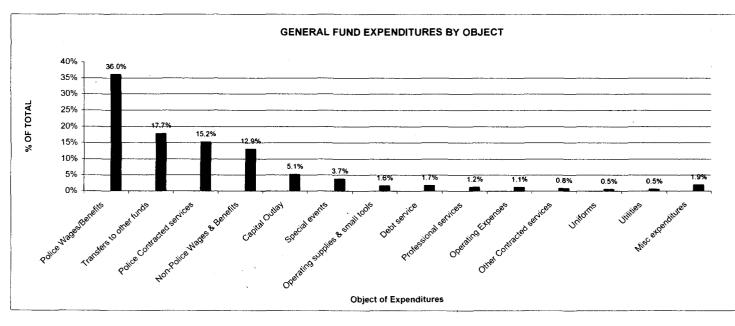
As of May 2008 the city had incurred 59.2% of the total annual budgeted expenditures with 77% of the fiscal year completed. This shows that our current spending pattern is in line with budget through the first eight months of the fiscal year.

Note #2

Community Outreach is showing 84% actual vs. budget since the major part of their budget is used during the January to April period for the Jazz in the garden and MLK events.

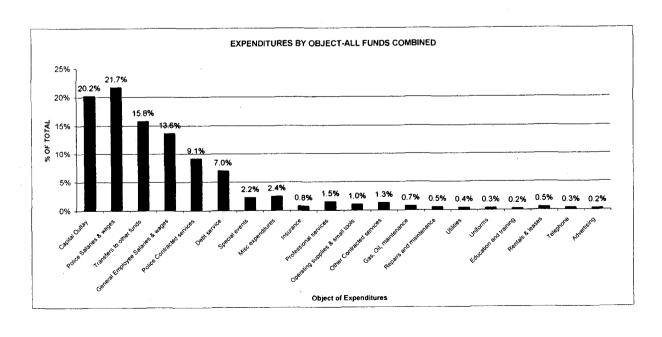
CITY OF MIAMI GARDENS EXPENDITURES BY OBJECT-GENERAL FUND FOR THE EIGHT MONTHS ENDED MAY 31, 2008

	Actual Expe	nditures	
Police:	as of 5/31/08	:	% of Total
Police Salaries & wages	8,395,721		21.1%
Overtime	502,029		1.3%
Special pay	796,693		2.0%
Off Duty Services	175,539		0.4%
Payroll taxes	737,625		1.9%
Retirement	1.811.659		4.6%
Life & health Insurance	594,188		1.5%
ICMA Deferred benefits	202,617		0.5%
Workers' compensation	1,092,007		2.7%
Subtotal police wages and benefits		14,308,078	36.0%
Non-Police:			
General Employee Salaries & wages	3,709,539		9.3%
Council salaries	45,923		0.1%
Special pay	31,471		0.1%
Overtime	41,680		0.1%
Payroll taxes	286,569		0.7%
Retirement	385,149		1.0%
Life & health Insurance	383,719		1.0%
ICMA Deferred benefits	43,779		0.1%
Unemployment compensation	13,085		0.0%
Workers' compensation	202,550		0.5%
Subtotal non-police wages and benef	i	5,143,464	12.9%
Police Contracted services		6,023,217	15.2%
Transfers to other funds		7,045,623	17.7%
Capital Outlay		2,032,240	5.1%
Special events		1,480,068	3.7%
Operating supplies & small tools		623,143	1.6%
Debt service		671,360	1.7%
Professional services		475,003	1.2%
Operating Expenses		455,934	1.1%
Other Contracted services		308,445	0.8%
Uniforms		213,360	0.5%
Utilities		200,734	0.5%
Misc expenditures		743,637	1.9%
Total Expenditures	•	39,724,306	100.0%



CITY OF MIAMI GARDENS EXPENDITURES BY OBJECT-ALL FUNDS COMBINED FOR THE EIGHT MONTHS ENDED MAY 31, 2008

	Actual Expend	itures	
Police:	as of 5/31/08		% of Total
Police Salaries & wages	8,395,721		12.7%
Overtime	502,029		0.8%
Special pay	796,693		1.2%
Off Duty Services	175,539		0.3%
Payroll taxes	737.625		1.1%
Retirement	1,811,659		2.8%
Life & health Insurance	594,188		0.9%
ICMA Deferred benefits	202,617		0.3%
Workers' compensation	1,092,007		1.7%
Subtotal police wages and benefits		14,308,078	21.7%
Subtotal police wages and beliefits		14,500,510	211.70
Non-Police:			
General Employee Salaries & wages	6,492,758		9.9%
Council salaries	45,923		0.1%
Special pay	45,480		0.1%
Overtime	81,423		0.1%
Payroll taxes	502,691		0.8%
Retirement	671,715		1.0%
Life & health Insurance	655,428		1.0%
ICMA Deferred benefits	85,132		0.1%
Unemployment compensation	16,110		0.0%
Workers' compensation	388,332		0.6%
Subtotal non-police wages and benefits		8,984,992	13.6%
Police Contracted services		6,023,217	9.1%
Transfers to other funds		10,413,566	15.8%
Capital Outlay		13,295,854	20.2%
Insurance		496,628	0.8%
Special events		1,480,068	2.2%
Gas, Oil, maintenance		476,305	0.7%
Advertising		160,767	0.2%
Education and training		147,828	0.2%
Repairs and maintenance		349,842	0.5%
Rentals & leases		335,426	0.5%
Telephone		212,368	0.3%
Operating supplies & small tools		680,486	1.0%
Debt service		4,583,170	7.0%
Professional services		980,806	1.5%
Other Contracted services		853,361	1.3%
Uniforms		216,944	0.3%
Utilities		269,434	0.4%
Misc expenditures	-	1,606,729	2.4%
Total Expenditures	-	65,875,869	100.0%



III) TRANSPORTATION FUND

CITY OF MIAMI GARDENS ACTUAL VS BUDGET REPORT-TRANSPORTATION (67% OF YEAR COMPLETED)

F	ıs	CA	r,	YE,	AR	2007	-200	8

	FY2005-06		Y2006-07	-	ADOPTED		MENDED		AS OF	% OF ACTUAL	
•	ACTUAL		ACTUAL		BUDGET		BUDGET		May 08	VS. BUDGET	<u>Notes</u>
Appropriated Fund Balance	\$ 2,365,320	\$	995,259	\$	632,935	\$	500,211	\$	500,211		
Revenues:											
Local Option Gas Tax	\$ 2,154,245	\$	2,297,107	\$	2,385,024	\$	2,385,033	\$	1,333,073	55.9%	
State Revenue Sharing	1,478,690		1,063,708		1,450,000		1,450,000		587,114	40.5%	
Charges for services	6,923		80,066		100,000		100,000		45,685	45.7%	
Grant revenue	4,065,829		1,042,641		73,257		767,522		656,292	85.5%	
Interest earnings	2,237		5,453		-		-		10,444	100.0%	
Misc revenues	59,185		78,150		2,009		2,000		15,715	785.8%	
Transfers in	185,505		_		99,609		252,184		218,981	86.8%	
Total revenues & appropriated											
fund balance	10,317,933	_	5,562,384		4,742,834	_	5,456,950	_	3,367,515	61.7%	(1)
Expenditures:											
Administrative	947,391		1,063,560		1,542,512		2,329,335		862,308	37.0%	
KMGB	382,204		443,676		512,914		537,293		352,252	65.6%	
Streets	7,993,080		3,554,937		2,687,408		2,394,580		1,614,689	67.4%	
Total expenditures	9,322,675		5,062,173	_	4,742,834	_	5,261,208		2,829,249	53.8%	(1)
Ending fund balance	995,258	_	500,211		-	_	195,742	_	538,266		

Transportation Fund

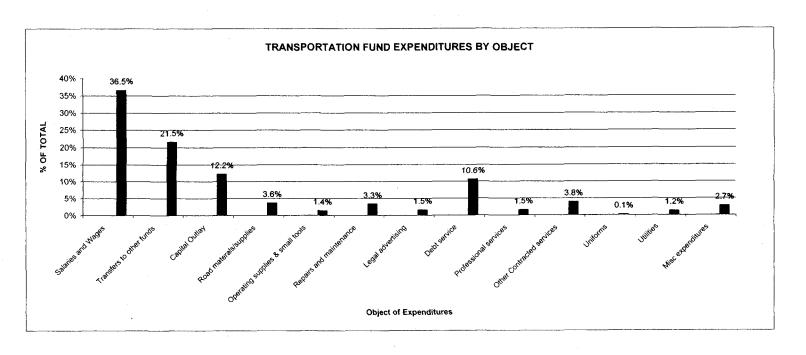
Page 6 is a detailed budget report for the Transportation Fund. This fund is used to account for all revenues and expenditures related to streets and road maintenance, Keep Miami gardens Beautiful, and other public works activities.

Note#1

Revenues as of May 2008 were 61.7% of budget and expenditures were at 53.8% of budget. This fund receives the bulk of its revenues from the local option gas tax and State revenue sharing, these State funds are received one month in arrears so we will not see the May revenues until at least June of 2008 and so on.

CITY OF MIAMI GARDENS TRANSPORTATION FUND EXPENDITURES BY OBJECT FOR THE EIGHT MONTHS ENDED MAY 31, 2008

	Actual Expend	litures	
	as of 5/31/08		% of Total
Salaries and Wages	720,990		25.5%
Overtime	7,685		0.3%
Payroll taxes	55,986		2.0%
Retirement	73,780		2.6%
Life & health Insurance	101,591		3.6%
ICMA Deferred benefits	9,960		0.4%
Unemployment compensation	-		0.0%
Workers' compensation	63,533		2.2%
Subtotal wages and benefits		1,033,525	36.5%
Transfers to other funds		609,067	21.5%
Capital Outlay		344,199	12.2%
Road materals/supplies		101,643	3.6%
Operating supplies & small tools		39,613	1.4%
Repairs and maintenance		92,477	3.3%
Legal advertising		43,680	1.5%
Debt service		298,878	10.6%
Professional services		42,668	1.5%
Other Contracted services		108,751	3.8%
Uniforms		3,545	0.1%
Utilities		35,169	1.2%
Misc expenditures	_	76,034	2.7%
Total Expenditure	es _	2,829,249	100.0%



IV) DEVELOPMENTAL SERVICES FUND

CITY OF MIAMI GARDENS ACTUAL VS BUDGET REPORT-DEVELOPMENT SERVICES FUND (67% OF YEAR COMPLETED)

			F	ISCAL YEAR 200	7-2008		
	FY2005-06 ACTUAL	FY2006-07 ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	AS OF May-08	% OF ACTUAL VS. BUDGET	<u>Notes</u>
Appropriated Fund Balance	\$ 952,040	\$ 2,095,620	\$ 1,180,828	\$ 682,443	\$ 682,443		
Revenues:						570	
Planning and Zoning Fees	476,443	272,901	300,000	300,000	169,727	57%	
Building permits	3,112,352	2,100,939	2,700,000	2,700,000	834,721	31%	
Surcharge	338,495	148,696	150,000	150,000	110,846	74%	
BCCO	73,709	37,184	50,000	50,000	18,432	37%	
Grants	69,000	94,965	-	-	25,000	0%	
Intrerest earnings		21,128	-	-	7,262	100%	
Misc Revenues		12,410	2,000	2,000		0%	
Total revenues & appropriated							
fund balance	5,022,040	4,783,843	4,382,828	3,884,443	1,848,431	48%	
Expenditures:							
Administrative	1,211,110	1,857,360	2,810,365	2,209,317	1,734,355	79%	
Operating expenses	1,599,164	1,959,742	1,567,463	1,741,629	882,304	51%	
Capital Outlay	116,145	284,298	5,000	44,543	16,767	38%	
Total expenditures	2,926,420	4,101,400	4,382,828	3,995,489	2,633,426	66%	
Ending fund balance	\$ 2,095,620	\$ 682,443	<u>\$</u>	\$ (111,046)	\$ (784,995)		

Development Services Fund

Page 8 is the detailed budget report for the Developmental Services Fund. This fund is used to account for all revenues and expenditures related to building and planning services for our city. This function **should** be self sufficient, meaning that the fees charged should cover the operating costs of the department.

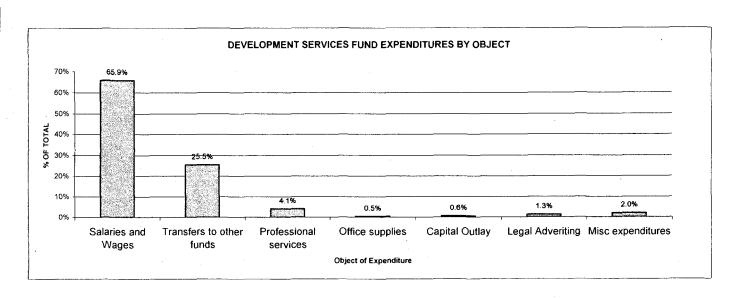
Revenues as of May 2008 were 48% of budget while expenditures were at 66% of the annual budget. This fund receives most of its funding from user fees on permits and planning and zoning fees, so actual revenue receipts during the year depend on user activity.

As I mentioned last month, this continues to be an area of concern. If you would refer to page 24 you will notice that building permit revenues are reporting almost \$872,439 less than last year.

Referring to page 8, as of May 2008, the development service operation is reporting a deficit of almost \$1,467,438, which reduced their fund balance to a deficit of \$784,995. This deficit will need to be subsidized by the general Fund in the form of an operating transfer. Once we have an accurate estimate of the projected total deficit for the year, we will bring to Council a budget amendment in order to transfer the needed funds. However, if the current trend continues, it is projected that a subsidy in the amount of \$1 to \$1.2 million may be required to cover this fund's operating deficit for FY2008.

CITY OF MIAMI GARDENS DEVELOPMENT SERVICES FUND EXPENDITURES BY OBJECT FOR THE EIGHT MONTHS ENDED MAY 31, 2008

	Actual Expendit	ures	
	as of 5/31/08		% of Total
Salaries and Wages	1,273,017		48.3%
Overtime	19,204		0.7%
Payroll taxes	97,538		3.7%
Retirement	130,714		5.0%
Life & health Insurance	102,484		3.9%
ICMA Deferred benefits	15,328		0.6%
Unemployment compensation	3,025		0.1%
Workers' compensation	93,045		3.5%
Subtotal wages and benefits		1,734,355	65.9%
Transfers to other funds		672,146	25.5%
Professional services		108,599	4.1%
Office supplies		12,038	0.5%
Capital Outlay		16,767	0.6%
Legal Adveriting		35,550	1.3%
Misc expenditures		53,971	2.0%
Total Expend	ditures	2,633,426	100.0%



V) GENERAL SERVICES FUND

CITY OF MIAMI GARDENS ACTUAL VS BUDGET REPORT-GENERAL SERVICES FUND (67% OF YEAR COMPLETED)

FISCAL YEAR 2007-2008

	FY2006-07 ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	AS OF May-08	% OF ACTUAL VS. BUDGET Notes	
Appropriated Fund Balance	\$ -	\$ -	\$ -	\$ -		
Revenues:					2004	
Transfers in from other funds	3,692,140	8,644,770	8,679,932	5,228,457	60%	
Debt proceeds	5,675,000	1,500,900	1,845,630	1,845,630	100%	
Interest earnings	166,204	-	· -	-	0%	
Misc Revenues	1,872				0%	
Total revenues & appropriated		•				
fund balance	9,535,216	10,145,670	10,525,562	7,074,087	67%	
Expenditures						
Purchasing:						
Administrative	155,746	222,590	213,090	148,022	69%	
Operating expenses	23,336	212,872	192,372	23,651	12%	
Subtotal Purchasing	179,082	435,462	405,462	171,673	42%	
City Hall						
Operating expenses	806,366	3,228,293	2,774,801	1,532,945	55%	
Debt service	351,830	351,830	351,830		0%	
Subtotal City Hall	1,158,196	3,580,123	3,126,631	1,532,945	49%	
IT				•		
Administrative	238,693	728,966	513,780	370,904	72%	
Operating expenses	349,041	738,136	1,080,036	613,394	57%	
Capital Outlay	32,413	30,000	722,156	668,735	93%	
Subtotal IT	620,147	1,497,102	2,315,972	1,653,033	71%	
Fleet						
Administrative	52,824	138,081	108,997	62,172	57%	
Operating expenses	591,978	1,715,544	1,076,957	753,763		
Capital Outlay	4,619,078	538,738	1,312,357	209,057	16%	
Debt service	326,141	2,240,620	2,179,186	1,824,929		
Subtotal Fleet	5,590,021	4,632,983	4,677,497	2,849,921		
Total expenditures all divisions	7,547,446	10,145,670	10,525,562	6,207,572	59%	
Ending fund balance(deficit)						
(added/deducted from General Fund)	\$ 1,987,770	<u> </u>	<u>\$</u>	\$ 866,515		

THIS FUND IS CLOSED AND INCORPORATED INTO THE GENERAL FUND AT YEAR END.

General Services Fund

Page 10 is the General Services Fund, this fund is used to account for various services that are provided to all city departments and other funds. The total costs are then allocated to the other funds and departments based on a detail allocation formula, the departments and funds then transfer their portion of the allocated costs to this fund.

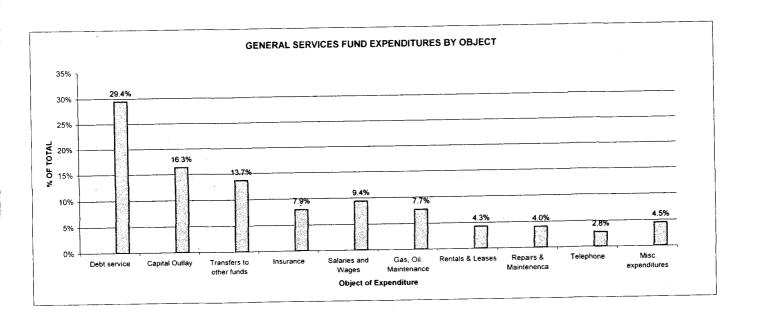
The revenues of this fund come from transfers from other departments and fund as well as debt proceeds related to vehicle and equipment purchases.

It is important to note that this is a temporary fund and is consolidated with the General Fund at year end. The main purpose is to be able to keep track of the costs for allocation purposes. The four main areas of costs in this fund are as follows:

- a) Purchasing-to allocate cost of the purchasing department to users, costs are allocated based on purchase orders issued.
- b) City Hall-To allocate costs of the facility-rent, insurance, maintenance. Costs are allocated based on square footage.
- c) Information Technology-to allocate costs of computer related activities as well as telephone and cell phone expenditures. Costs are allocated based on users and equipment allocations.
- d) Fleet-to allocate costs of vehicle purchases and ongoing repairs and maintenance. Costs are allocated based on vehicles assigned to each fund or department.

CITY OF MIAMI GARDENS GENERAL SERVICES FUND EXPENDITURES BY OBJECT FOR THE EIGHT MONTHS ENDED MAY 31, 2008

	Actual	Expenditures	
	as of 5/		% of Total
Salaries and Wages	439,	379	7.1%
Overtime	12,	530	0.2%
Payroll taxes	34,	956	0.6%
Retirement	44,	330	0.7%
Life & health Insurance	36,	587	0.6%
ICMA Deferred benefits	9,	473	0.2%
Workers' compensation	3	844	0.1%
Subtotal wages and be	enefits	581,099	9.4%
Debt service		1,824,929	29.4%
Insurance		492,970	7.9%
Capital Outlay		1,012,827	16.3%
Transfers to other funds		848,568	13.7%
Gas, Oil. Maintenance		476,305	7.7%
Rentals & Leases		264,512	4.3%
Repairs & Maintenenca		250,751	4.0%
Telephone		175,467	7 2.8%
Misc expenditures		280,145	5 4.5%
•	tal Expenditures	6,207,573	100.0%



VI) STORMWATER ENTERPRISE FUND

CITY OF MIAMI GARDENS ACTUAL VS BUDGET REPORT-STORMWATER (67% OF YEAR COMPLETED)

FISCAL	YFAR	2007	-2008

•		FISCAL YEAR 2007-2006					
	FY2006-07 ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	AS OF May-08	% OF ACTUAL VS. BUDGET		
Operating revenues:					56%		
Stormwater fees	\$ 1,400,804	\$ 3,395,000	\$ 3,395,000	\$ 1,906,849			
Grant Revenue					0%		
Total operating revenues	1,400,804	3,395,000	3,395,000	1,906,849	56%		
Operating expenses:							
Administrative costs	10,367	543,894	543,894	150,432	28%		
Operations and maintenance	83,355	1,349,988	1,349,988	139,307	10%		
Depreciation and amortization		339,400	339,400	226,263	67%		
Total operating expenses	93,722	2,233,282	2,233,282	516,002	. 23%		
Operating income (loss)	1,307,082	1,161,718	1,161,718	1,390,847	120%		
Nonoperating revenues (expenses):							
Interest expense and fees	(388,563)	(418,341)	(418,341)	(209,172)	50%		
Misc income(expenses)	4,701		-	10,933	0%		
Total nonoperating revenues (expense	(383,862)	(418,341)	(418,341)	(198,239)	47%		
Income (Loss) before transfers	923,220	743,377	743,377	1,192,608	160%		
Transfer to other funds	(456,306)	(854,688)	(1,007,263)	(833,994)	83%		
Change in net assets	466,914	(111,311)	(263,886)	358,614	-136%		
Beginning Fund Balance	_	466,914	466,914	466,914			
Ending Fund balance	466,914	355,603	203,028	825,528	:		
CAPITAL OUTLAY	\$ 8,954,785	\$ 1,247,578	\$ 480,958	-			

Stormwater Fund

Page 12 presents the detail budget for the stormwater system which was transferred to the city by Miami Dade County in April 2007.

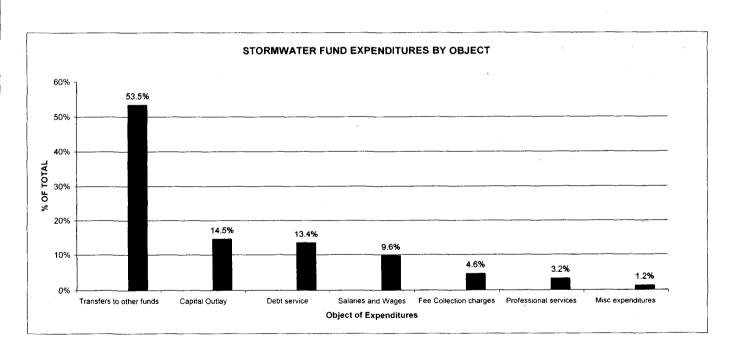
Revenues for this fund come from user assessed fees based \$4 per Equivalent Residential Unit (ERU) for each property. The revenues are collected and forwarded to the city by Miami Dade Water and Sewer, North Miami Beach Water & Sewer, and about 1,050 are billed directly by the City of Miami Gardens on a quarterly basis. It is because of this timing reason that the month of May 2008 shows that only 56% of budgeted revenues have been received.

As mentioned earlier, this fund was reclassified as an enterprise fund. This is why the financial presentation shown is different since this fund is accounted for in a similar way to private businesses. You can see "Operating income" as of May 2008 of \$1,390,847, income before transfers of \$1,192,608, and a total change in net assets of \$358,614. It is important that this fund builds up its reserve balances in order to be able to meet the infrastructure repairs and replacements needs of the future.

Capital outlay does not exist in enterprise funds since any assets purchased are recorded in the balance sheet and depreciated, in governmental funds capital outlay is shown on the P&L as an expenditure.

CITY OF MIAMI GARDENS STORMWATER FUND EXPENDITURES BY OBJECT FOR THE EIGHT MONTHS ENDED MAY 31, 2008

		Actual Exper	nditures	
		as of 5/31/08		% of Total
Salaries and Wages		106,325		6.8%
Overtime		243		0.0%
Payroll taxes		8,156		0.5%
Retirement		10,390		0.7%
Life & health Insurance		9,117		0.6%
ICMA Deferred benefits		1,796		0.1%
Workers' compensation		14,405		0.9%
Subtotal wages an	d benefits		150,432	9.6%
Debt service			209,172	13.4%
Transfers to other funds			833,994	53.5%
Capital Outlay			226,263	14.5%
Fee Collection charges			71,205	4.6%
Professional services			49,212	3.2%
Misc expenditures			18,890	1.2%
	Total Expenditures	=	1,559,168	100.0%



VII) CDBG FUND

CITY OF MIAMI GARDENS ACTUAL VS BUDGET REPORT-CDBG (67% OF YEAR COMPLETED)

FISCAL	VEAR	2007-2008	
TIJUML.	IEAN	ZUU/*ZUU0	

,	FY2006-07 ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	AS OF May-08	% OF ACTUAL VS. BUDGET Notes
Appropriated Fund Balance	\$ -	\$ 270,656	\$ (32,681)	\$ (32,681)	
Revenues:					
Program Revenue	657,065	1,420,330	2,292,330	971,095	42%
OCED Grant	10,291	300,000	300,000	149,009	50%
Façade renovation grant	3,949	-	123,427	7,888	6%
Facade Business Contribution	• •	-		15,536	100%
Misc revenues	3,168	-	-	2,711	100%
EDI		247,500	247,500	_	0%
Total revenues & appropriated					
fund balance	674,473	2,238,486	2,930,576	1,113,558	38%
Expenditures:					
Administrative	195,999	200,100	201,500	135,702	67%
Operating expenses	500,864	425,001	2,043,993	589,393	29%
Capital Outlay	10,291	1,613,385	684,302	261,521	38%
Total expenditures	707,154	2,238,486	2,929,795	986,616	34%
Ending fund balance	\$ (32,681)	<u>\$</u>	\$ 781	\$ 126,942	

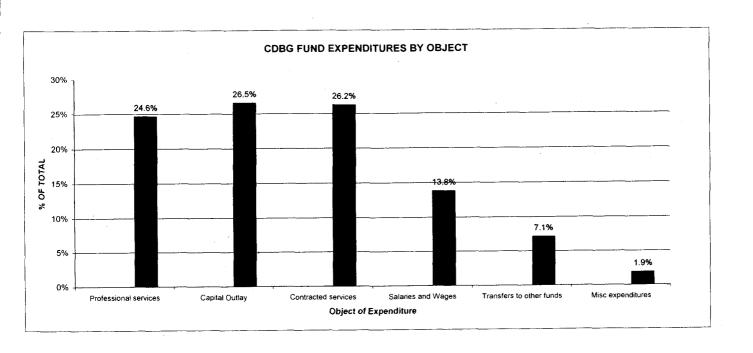
CDBG Fund

Page 14 is the detailed budget for the CDBG fund. This fund is used to account for the funding received from HUD and other grants in order to provide housing assistance to low income residents and the needy. In addition, this fund accounts for the costs related to the façade renovation projects in our commercial districts.

Revenues from HUD are paid on a reimbursement basis to the city, we periodically submit reimbursement requests to HUD and receive funding within 72 hours of submission.

CITY OF MIAMI GARDENS CDBG FUND EXPENDITURES BY OBJECT FOR THE EIGHT MONTHS ENDED MAY 31, 2008

	Actual Expenditure as of 5/31/08	es	% of Total
Salaries and Wages	102,386		10.4%
Overtime	41		0.0%
Payroll taxes Retirement	7,2 4 5 11,885		0.7% 1.2%
Life & health Insurance	10,128		1.0%
ICMA Deferred benefits Workers' compensation	1,478 		0.1% 0.3%
Subtotal wages and t	penefits	135,701	13.8%
Transfers to other funds		69,933	7.1%
Capital Outlay		261,521	26.5%
Contracted services		258,353	26.2%
Professional services		242,759	24.6%
Misc expenditures		18,349	1.9%
Te	otal Expenditures	986,616	100.0%



VIII) CAPITAL PROJECTS FUND

CITY OF MIAMI GARDENS ACTUAL VS BUDGET REPORT-CAPITAL PROJECTS FUND (67% OF YEAR COMPLETED)

·				FISCAL YEAR 200	7-2008	
	FY2005-06 ACTUAL	FY2006-07 ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	AS OF May-08	% OF ACTUAL VS. BUDGET
Appropriated Fund Balance	\$ -	\$ (1,428,726)	s -	\$ 13,595,976	\$ 13,595,976	
Revenues:						
Grant funds	287,934	3,160,677	38,044,840	38,353,533	5,717,227	15%
Debt proceeds	=	14,400,000	9,879,668	-	-	0%
Transfers in from other funds	376,380	8,752,000	4,010,756	4,035,756	4,010,756	99%
Interest earnings	•	201,258	-	•	335,349	100%
Misc revenues	-	-	-	-	3,500	100%
Land sale			2,160,000	2,160,000		0%
Total revenues & appropriated					,	
fund balance	664,314	25,085,209	54,095,264	<u>58,145,265</u>	23,662,808	41%
Expenditures:						
Administrative	-	80,244	100,648	218,210	154,095	71%
Operating expenses	189,292	331,357	439,450	489,133	335,217	69%
Capital Outlay	1,903,748	10,715,790	48,050,776	54,353,098	9,339,680	17%
Debt service		361,842	5,504,390	2,362,390	1,578,831	67%
Total expenditures	2,093,039	11,489,233	54,095,264	57,422,831	11,407,823	20%
Ending fund balance	\$ (1,428,725)	\$ 13,595,976	\$	\$ 722,434	\$ 12,254,985	

Capital Projects Fund

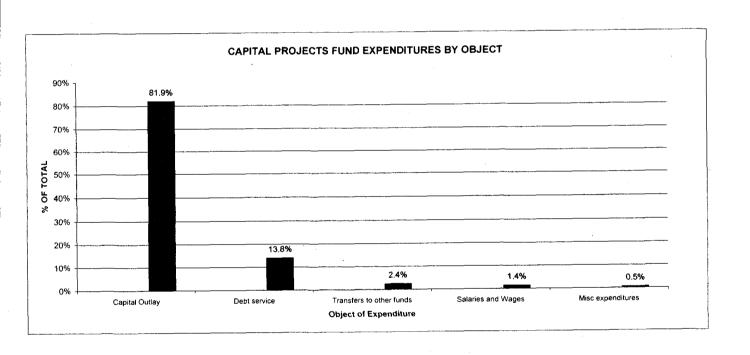
Page 16 is the actual to budget comparison for the Capital Projects Fund. This fund is used to account for the revenues and expenditures related to ongoing city-wide projects. The FY2007-08 budget contains a detailed listing of all projects budgeted in the current fiscal year.

Revenues for this fund come mostly from grants, debt proceeds, and transfers from other funds. The General fund transferred \$1.5 million into this fund for the current year. Since most of the grants budgeted are "reimbursement" grants, we will not be realizing any revenues until actual expenditures are incurred.

As of May 2008, we had received 41% of the budgeted annual revenues while expenditures were 20%, expenditures will begin to increase as projects city-wide commence.

CITY OF MIAMI GARDENS CAPITAL PROJECTS FUND EXPENDITURES BY OBJECT FOR THE EIGHT MONTHS ENDED MAY 31, 2008

	Actual Expenses of 5/31/08	ditures	% of Total
Salaries and Wages	113,040		1.0%
Payroll taxes	8,675		0.1%
Retirement	11,045		0.1%
Life & health Insurance	9,882		0.1%
ICMA Deferred benefits	3,317		0.0%
Workers' compensation	8,138		0.1%
Subtotal wages and	benefits	154,097	1.4%
Transfers to other funds		273,769	2.4%
Capital Outlay		9,339,680	81.9%
Debt service		, 1,578,831	13.8%
Misc expenditures		61,446	0.5%
T	otal Expenditures	11,407,823	100.0%



IX) SPECIAL REVENUE FUND

CITY OF MIAMI GARDENS ACTUAL VS BUDGET REPORT-SPECIAL REVENUE FUND (67% OF YEAR COMPLETED)

	FISCAL	YEAR	200	7-2000	
				-	Т
_					-

				<u> </u>		
	FY2005-06 ACTUAL	FY2006-07 ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	AS OF May-08	% OF ACTUAL VS. BUDGET
Appropriated Fund Balance	\$ 735,562	\$ 1,181,901	\$ 1,404,545	\$ 1,576,698	\$ 1,576,698	
Revenues:						
Impact fee-Police	31,081	50,505	40,000	40,000	20,321	51%
Impact fee-Open spaces	107,123	271,131	150,000	150,000	40,631	27%
Impact fee-improvements	114,032	44,292	150,000	150,000	32,104	21%
General admin fees	-	•	•	-	4,204	3%
CMG Junior Council	-	16,695	-	4,043	250	6%
LETTF	13,348	22,843	15,100	15,100	9,028	60%
Jazz festival	163,916	97,399	250,000	250,000	183,727	73%
Event revenues	24,020	9,028	10,024	5,957	500	8%
Interest earnings		25,856			37,066	100%
Total revenues & appropriated						
fund balance	1,189,081	1,719,650	2,019,669	2,191,798	1,904,529	87%
Expenditures:						
Operating expenses	-	17,082	1,400,526	1,400,526	-	0%
Police	-	1,035	40,000	40,000	~	0%
Parks Open Spaces	-	-	150,000	150,000	-	0%
LETTF-Police	-	-	15,100	15,100	-	0%
Parks Improvements	-	-	150,000	150,000	-	0%
CMG Junior Council	-	5,981	4,043	4,043	3,755	93%
Transfer to other funds	-	118,854	255,000	255,000	253,333	99%
Reading incentive program	7,180	-	•	-	-	. 0%
Other events		-	5,000	5,000	-	0%
Total expenditures	7,180	142,952	2,019,669	2,019,669	257,088	13%
Ending fund balance	\$1,181,901	\$ 1,576,698	<u>\$</u>	\$ 172,129	\$ 1,647,441	

Special Revenue Fund

Page 18 of this report contains the budget report for the Special Revenue fund. This fund is used to account for the impact fees charged for Police and Parks, and for revenues related to the annual jazz festival, other donations, and the junior council. In addition the fund also receives LETTF funds from fines, these funds are restricted to law enforcement training purposes only.

As of May 31, 2008, the fund had an ending fund balance of \$1,647,441. The following is a breakdown of the fund balance by source so that we can define how much money is available for each activity:

Police impact fees	\$ 640,827 \$ 649,591 \$ 46,614
Other	\$ 94,383
Total	<u>\$_1,647,440</u>

X) SHIP FUND

CITY OF MIAMI GARDENS **ACTUAL VS BUDGET REPORT-SHIP** (67% OF YEAR COMPLETED)

FISCAL Y	EAR	2007	-2008
----------	-----	------	-------

		/2006-07 CTUAL	 DOPTED BUDGET	MENDED BUDGET		AS OF May-08	% OF ACTUAL VS. BUDGET	Notes
Appropriated Fund Balance	\$	-	\$ 313,090	\$ 73,526	\$	73,526		
Revenues:								
SHIP funds	\$	91,893	\$ 600,000	\$ 613,090	\$	550,726	90%	
Interest earnings		433	<u>-</u> _	 		2,730	100%	
Total revenues & appropriated								
fund balance	-	92,326	 913,090	 686,616		626,982	91%	
Expenditures:								
Administrative		7,819	10,050	60,100		52,322	87%	
Operating expenses		10,981	903,040	 552,990		218,298	39%	
Total expenditures	_	18,800	 913,090	 613,090		270,620	44%	
Ending fund balance	\$	73,526	\$ 	\$ 73,526	<u>\$</u>	356,362		

SHIP Fund

On page 20 this report is the budget report for the State Housing Initiative Program (SHIP). This fund accounts for the revenues and expenditures related to housing assistance to eligible residents.

Revenues are received in advance on a quarterly basis from the State, as you can see by May 2008 we had already received an allotment of \$553,456.

XI) LAW ENFORCEMENT TRUST FUND

CITY OF MIAMI GARDENS ACTUAL VS BUDGET REPORT-LAW ENFORCEMENT TRUST FUND (67% OF YEAR COMPLETED)

FISCAL YEAR 2007-2008

	ADOF BUD			NDED GET	AS OF May-08	% OF ACTUAL VS. BUDGET	Notes
Appropriated Fund Balance	\$	-	\$	-	\$ •		
Revenues:							
Forfeiture funds	\$	-	\$	-	\$ 13,900	0%	
Interest earnings					 	0%	
Total revenues & appropriated							
fund balance			****	<u>-</u>	 13,900	0%	
Expenditures:							
Administrative		-		-	-	0%	
Operating expenses					 	0%	
Total expenditures					 	0%	
Ending fund balance	\$		\$	-	\$ 13,900		

Law Enforcement Trust Fund

Page 20 is the new Law Enforcement Trust Fund which will be used to account for all revenues coming from Police forfeitures. These funds are strictly reserved for specific law enforcement uses and expenditures must be approved by Council via a resolution. As of May 31, 2008, the City had already received \$13,900 in forfeiture funds from the County.

XII) MONTHLY AND YTD EXPENDITURE REPORT

CITY OF MIAMI GARDENS Monthly and YTD Expenditure Report Operating Budget Summary by Fund- MAY 2008

Current month VTD VTD Outstanding 576 88 577 8.99mr Actual spent % spent Actual s		EV2007-08	EV2007.08		EV2007.08		EV2007.08	EV2007-08		
991.576 88.9577 14.39% 626.433 63.18% 4.347 630.780 630.780 71.4375 11.4375 11.4375 11.4375 11.4376 11	Fund	Amended	Current month	Current month	YTD Actual spant	ATD %	Outstanding	OTY perfinance	YTD %	Unencumbered
991576 98 577 8 90% 66 643 63 18% 4 347 60 780 1,144,315 13,466 11,48% 787,822 66 72% 23,304 6075 1,144,315 13,466 11,48% 787,822 66 72% 23,304 1902,576 2,022,386 16,20,878 16,888 16,888 16,888 26,304 16,126 3,06,557 16,888 16,888 16,888 16,888 17,13 16,138 2,01,000 16,693 0,30% 16,182 75,53% 6,075 26,138 2,01,000 16,693 0,30% 16,182 75,53% 6,078 15,183 2,01,000 16,693 0,30% 16,182 75,53% 36,447 2,1183 2,01,000 16,693 0,30% 16,182 75,53% 36,447 17,184 1,145 1,000 16,693 0,30% 16,182 71,484 2,31,284 16,182 2,01,000 1,000 1,000 1,000 1,000 <	GENERAL FUND	19600	access spens	made a	Village in the) speilt	encomplances	namiliana	va commune	Coldina
11, 12, 340 12, 233 10, 149% 15, 14, 14, 14, 14, 14, 14, 14, 14, 14, 14	GENERAL GOVERNMENT									
1,146, 16, 11,146, 1	Legislative	991,576	88,577	8.93%	L	63.18%	4,347	630,780	63.61%	360,796
2 022 365 162 735 8 05% 1 00 277 264 379 1 00 2579 2 022 365 162 734 1 686 100 64 377 6 687 256 206 7 172 261 255 7 022 36 7 04 44 9 74% 4 45 300 64 378 1 722 261 255 2 0 0 0 10 44 9 74% 4 46 300 65 80% 1 7 12 261 255 2 0 0 10 10 10 10 10 10 10 10 10 10 10 10	City Manager	1,144,315	131,466	11.49%	Ĺ	69.72%	23,304	821,126	_	323,189
296 557 41 304 10 42% 256 250 64 37% 6 075 261 325 722 590 70 144 9 134% 494,390 66 50% 14 772 501,714 840,765 86 873 10 33% 570,435 66 85% 14,712 572,165 840,765 86 873 10 33% 570,437 67 85% 1,772 67,165 9,568 6 42 533 0 44 03% 67 90% 42,839 25,839 1,713 660,550 1,175,340 127,283 0 44 03% 6 68 873 57 66% 353,390 7,162,472 1,175,340 127,283 0 44 03% 6 58 89 36 83% 7,162,472 1,175,340 127,283 1 407,012 6 58% 3594,78 26,175 3,043,387 1 407,012 6 58% 35,473 6 58% 36,473 1,041,387 2,054,196 1 407,012 6 58% 36,484 37,174 2,800,086 3,042,18 1 427,307 4 21,88 1 1714 1 170,173 <	Media & Special Events	2,022,395	162,735	8.05%	1,698,100	83.96%	204,479	1,902,579	L	119,816
702.560 70.414 9.74% 494.990 66.50% 14/751 509.741 240,765 86.873 1.57% 570.414 9.74% 494.990 66.50% 14/751 509.741 201,000 16.6873 1.678% 157.36% 1.57.86% 1.51.88% 1.51.89% 1.51.88% 1.51.88% 1.51.88% 1.51.88% 1.51.89% 1.51.88% 1.51.88% 1.51.88% 1.51.88% 1.51.88% 1.51.88% 1.51.88% 1.51.88% 1.51.88% 1.51.88% 1.51.88% 1.51.88% 1.51.88% 1.51.88%	City Clerk	396,557	41,304	10.42%	255,250	64.37%	6,075	261,325	L	135,232
2040/765 66.873 10.33% 570.473 67.85% 1722 572.195 2010/200 16.693 8.30% 151.823 75.53% 68.08 17.152,340 7.162,472 9.558 866 42.534 10.78% 6.808.837 57.86% 98.844 2.312,835 1.125,340 1.21.293 10.78% 6.808.837 57.86% 38.44 2.312,835 3.47,125,340 1.22.340 1.078% 6.808.837 57.86% 38.77 1.26.53 1.76.742 3.47,125 1.058% 1.058% 1.058% 1.059% 38.00.786 1.050% 1.00% <th>Finance</th> <th>722,590</th> <th></th> <th>9.74%</th> <th></th> <th>68.50%</th> <th>14,751</th> <th>509,741</th> <th>L</th> <th>212,849</th>	Finance	722,590		9.74%		68.50%	14,751	509,741	L	212,849
20,000 16,693 8,90% 151,823 75,53% 68 151,891 9,586,896 42,533 0,44% 2,213,991 23,16% 96,844 2,312,895 15,778,154 44,056 4,04% 2,213,991 23,16% 96,844 2,312,895 1,578,154 440,596 4,04% 2,213,991 7,162,49 7,162,49 3,471,225 3,162,661 9,07% 26,575,931 7,59% 3994,78 26,975,429 1,127,340 3,162,661 9,07% 26,575,931 7,491% 1,265,937,89 1,264,996 1,710,1460 66,975,429 2,580,180 26,416,996 1,764,190 5,168 1,764,190 5,416,60 82,496 3,870,755 2,580,180 26,416,996 1,764,190 5,168 4,164,394 1,764,766 1,770,765 8,77,239 644,996 1,764,30 26,306 2,168,90 3,405,44 4,161,301 3,405,44 4,161,301 3,606,80 3,606,80 3,606,80 3,606,80 3,606,80 3,606,80	Human Resources	840,765		10.33%		67.85%	1.722	572,195	L	268,570
9,568,956 42,533 0,44% 2,13,99H 23,16% 98,844 2,312,835 1,12,678,154 640,596 0,43% 6,13,99H 23,16% 9,17,339 7,162,472 1,12,678,154 0,40% 6,688,77 57,68% 39,9478 26,975,472 3,471,225 3,452,561 9,10% 26,575,941 76,98% 399,478 26,975,402 1,941,337 205,423 10,58% 1,269,344 65,38% 12,653 1,261,867 2,580,059 3,471,225 4,61,486 7,64% 30,14,221 74,97% 4,13,844 26,975,40 2,584,59 6,48,486 7,64% 39,724,307 63,67% 1,288,394 41,613,201 2,129,396 6,48,486 7,64% 39,724,307 63,67% 1,214,40 5,42,00 2,129,298 6,41,866 7,64% 39,724,307 6,367% 1,288,394 41,613,201 2,129,298 6,01,94 2,639 10,48% 10,48% 10,148 67,548 2,124,208 6,01,94	City Attorney	201,000		8.30%	151,823	75.53%	89	151,891	75.57%	49,109
15878 554 640 595 4,03% 6,808,882 42,88% 353,590 7,162,472 1,125,340 1121,283 10,78% 648,837 57,86% 389,478 269,5429 1,261,340 121,283 10,78% 1,289,334 12,653 1,281,3844 12,653 1,281,3844 1,281	Non-Departmental	9,558,956	42,533	0.44%	2	23.16%	98,844	2,312,835		7,246,121
1,125,340 121,263 10,78% 648,837 57,68% 1,1713 650,556 34,971,525 3,152,561 9,01% 26,575,961 75,99% 399,478 26,575,429 34,971,525 3,152,561 9,01% 26,575,961 75,99% 399,478 26,975,429 1,941,397 205,423 10,58% 1,299,334 4,813,84 28,907,966 2,580,059 381,727 6,49% 3,014,291 51,26% 413,844 28,907,966 2,580,059 381,727 6,49% 3,014,291 51,26% 754,89 56,4276 2,580,059 381,727 6,49% 3,014,291 51,26% 754,49 3,017,55 2,580,059 644,896 7,61% 4,413,00 52,18% 754,89 41,613,201 2,172,336 64,13,299 7,64% 39,724,307 63,67% 1,688,894 41,613,201 2,172,336 60,194 2,83% 46,050 8,00% 352,252 68,10% 17,61,609 39,236 2,172,338 <	Total General Government	15,878,154	640,595	4.03%	┖	42.88%	353,590	7,162,472		8,715,682
1,125,240	PUBLIC SAFETY									
34,971,525 31,52,561 9,01% 26,575,931 75,99% 399,478 26,975,429 38,038,522 3,470,277 9,15% 1,289,334 41,3844 41,3844 26,975,429 38,038,522 3,470,277 9,15% 1,289,334 41,3844 41,3844 28,907,966 2,580,3180 38,172 6,49% 3,014,291 51,26% 26,4896 1672,003 2,580,3180 38,172 6,49% 3,014,203 52,18% 1,121,460 5,542,763 62,389,655 4,764,768 7,64% 39,724,307 63,67% 11,076 873,384 62,389 60,194 2,83% 862,306 40,509 1,1076 873,384 62,389,655 4,764,768 7,64% 39,724,307 63,67% 1,1076 873,384 62,389,655 4,764,768 7,65% 2,822,22 68,10% 41,613,201 7,294,200 10,04 1,289,37 2,188,894 21,61,201 382,364 8,241,200 2,04,44 11,04% 1,282,489 <th>School Crossing Guards</th> <th>1,125,340</th> <th>121,293</th> <th>10.78%</th> <th>L</th> <th>27.66%</th> <th>1,713</th> <th>650,550</th> <th>57.81%</th> <th>474,790</th>	School Crossing Guards	1,125,340	121,293	10.78%	L	27.66%	1,713	650,550	57.81%	474,790
1941,397 205,423 10,589/kl 1,289,334 65,38% 12,653 1,281,997 38,038,262 3,479,277 9,15% 28,441,12 74,91% 413,844 28,907,966 5,880,059 381,727 9,15% 28,441,12 74,91% 41,213,84 28,907,966 6,289,180 26,3169 10,15% 1,407,012 54,26% 856,464 3,870,755 8,473,239 6,44,786 7,64% 3,014,234 63,67% 1,124,60 5,527,008 8,473,239 6,44,788 7,64% 3,242,337 52,18% 1,1076 873,284 5,1729,33 60,1946 1,125% 1,614,689 62,23% 1,615,68 1,780,197 5,241,208 398,190 7,60% 2,829,249 53,98% 216,693 3,045,942 65,444 41,334 10,48% 651,786 67,59% 1,672,06 1,780,197 5,241,208 398,190 7,60% 2,829,249 53,98% 216,693 3,045,942 65,444 413,381	Police	34,971,525	3,152,561	9.01%	⊢	75.99%	399,478	26,975,429	77.14%	7,996,096
38,038,262 3,479,277 9,15% 28,444,122 74,91% 413,844 28,907,966 5,880,059 381,727 6,49% 3,014,291 51,26% 856,454 3,870,755 2,593,180 263,169 10,15% 1,407,012 54,26% 856,496 1,672,008 8,73,239 64,896 7,61% 4,413,303 52,18% 1,121,40 87,527,63 12,239,655 4,744,768 7,64% 39,724,307 63,67% 1,128,894 4,1613,201 2,120,335 60,144 2,83% 862,308 40,50% 17,09 87,334 2,544,580 2,11,260 1,56% 1,514,699 62,23% 16,508 1,780,197 2,544,580 2,11,266 1,514,699 62,23% 1,514,949 31,045,942 5,241,200 398,190 7,60% 2,629,249 53,98% 21,659 1,780,194 5,241,200 398,190 1,044% 2,633,428 67,196 1,780,194 4,243,344 413,381 10,48% 1,522,448	Code Enforcement	1,941,397	205,423	10.58%	1,269,334	65.38%	12,653	1,281,987	66.03%	659,410
5.880,059 381,727 6.49% 3,014,291 51,26% 856,464 3,870,755 2.593,180 263,169 10,15% 1,407,012 54,26% 264,996 1,672,005 8,473,239 644,896 7,64% 39,724,307 65,67% 1,886,894 41,613,201 2,129,335 60,194 2,83% 862,306 40,50% 11,076 873,384 2,129,335 60,194 2,83% 862,306 40,50% 11,076 873,384 2,129,336 60,194 2,83% 862,306 40,50% 40,109 392,361 2,541,208 2,918,907 1,676 8,90% 352,252 68,10% 40,109 392,361 2,541,208 2,918,901 1,676 1,614,689 65,23% 216,693 3,045,942 3,884,444 413,381 10,48% 651,786 67,19% 224,89% 236,637 2,870,637 4,753,889 316,528 10,64% 2,633,426 67,19% 205,547 2,870,637 2,870,637 2,870,637 </th <th>Total Public Safety</th> <th>38,038,262</th> <th>3,479,277</th> <th>9.15%</th> <th>_</th> <th>74.91%</th> <th>413,844</th> <th>28,907,966</th> <th>L</th> <th>9,130,296</th>	Total Public Safety	38,038,262	3,479,277	9.15%	_	74.91%	413,844	28,907,966	L	9,130,296
5.880,059 381,727 6.49% 3,014,291 51,26% 856,464 3,070,755 2.583,180 2.583,169 1,015% 1,407,012 54,26% 264,966 1,672,008 8.473,239 644,896 7,64% 34,724,307 52,18% 1,121,466 5,542,703 2.129,385,655 4,764,768 7,64% 39,724,307 65,67% 11,076 873,384 2.129,385 60,194 2,88% 862,336 40,50% 41,613,201 2.594,580 291,406 1,125% 1,614,689 62,23% 165,08 392,361 2.594,580 291,106 8.90% 2,622,22 681,0% 40,509 3,045,942 2.594,580 291,106 7.60% 1,814,689 67.75% 216,693 3,045,942 2.594,580 291,200 10,70% 1,811,689 67.79% 25,670 3,045,942 2.594,444 413,361 10,64% 2,633,426 67.79% 236,637 2,187,003 3,866,488 337 6,665 3,	RECREATION									
2.593 180 2.63 189 10.15% 1,407 012 54.26% 264.966 1,672,008 8.473,239 6.4886 7.64% 34,724,307 55.18% 1,21,460 51,42,763 8.473,239 6.46,1866 7.64% 36,23,36 40.50% 11,076 873,34 2.129,335 60,194 2.83% 862,308 40.50% 11,076 873,34 2.544,580 2.91,346 1.65% 1.61,689 65.23% 1.65,69 1.780,192 2.544,580 2.91,346 1.62,3248 62.23% 1.65,69 1.780,192 3.65,4450 1.01,381 1.048% 661,640 67.73% 2.16,693 3,46,942 5,241,208 3.98,144 413,381 1.048% 661,640 67.73% 2.16,693 2.16,693 3.884,444 413,381 1.064% 2.633,426 67.73% 2.36,672 1.576,141 4.75,462 3.65,887 1.653,033 80.25% 3.36,672 3.18,793 4.75,883 3.15,289 3.146,324 <th< th=""><th>Administration</th><td>5,880,059</td><td>381,727</td><td>9.49%</td><td>L</td><td>51.26%</td><td>856,464</td><td>3,870,755</td><td>_</td><td>2,009,304</td></th<>	Administration	5,880,059	381,727	9.49%	L	51.26%	856,464	3,870,755	_	2,009,304
8 473,239 644,896 7 61% 4,421,337 52.18% 1,111,460 5,542,763 62,389,655 4,764,768 7,64% 39,724,307 63,67% 1,1076 5,542,763 2,129,335 60,194 2,83% 862,308 40,50% 11,076 873,384 5,17,233 46,050 8,90% 352,252 68,10% 40,109 392,361 5,241,208 291,946 7,60% 1,614,689 62,23% 216,508 1,780,197 5,241,208 391,940 7,60% 2,829,249 65,38% 216,693 3,045,942 965,439 101,181 10,48% 651,786 67,51% 216,693 3,045,942 965,444 4,13,381 10,70% 1,981,640 67,38% 2,187,942 2,187,617 1,888,37 65,665 3,53% 1,532,945 3,550 1,576,617 4,753,889 315,528 8,249,921 7,184% 6,240,93 1,576,617 1,888,37 65,665 3,53% 1,840,93 2,849,921 <th>Maintenance</th> <td>2,593,180</td> <td>263,169</td> <td>10.15%</td> <td></td> <td>54.26%</td> <td>264,996</td> <td>1,672,008</td> <td></td> <td>921,172</td>	Maintenance	2,593,180	263,169	10.15%		54.26%	264,996	1,672,008		921,172
62,389,655 4,764,768 7,64% 39,724,307 63,67% 1,686,894 41,613,201 2,129,335 60,194 2,83% 862,308 40,55% 11,076 873,384 517,293 46,160 8,90% 352,222 68,10% 40,109 392,361 2,584,580 291,946 11,25% 1,614,689 62,23% 165,508 1,780,197 965,41,208 389,190 7,60% 2,859,249 53,884 216,683 3,045,942 965,444 413,381 10,76% 1,981,640 67,89% 205,561 2,187,201 2,918,951 312,200 10,70% 1,981,640 67,79% 205,561 2,187,201 4,058,337 65,665 3,53% 1,532,945 67,79% 236,637 2,870,663 4,058,337 65,665 3,53% 1,532,945 82,49% 43,672 1,56,1063 4,058,337 65,665 3,53% 1,532,945 82,49% 3,66,67 1,56,1063 8,296,649 66,665 3,53%	Total Recreation	8,473,239	644,896	7.61%	L	52.18%	1,121,460	5,542,763		2,930,476
2,129,335 60,194 2,83% 862,306 40,50% 11,076 873,384 517,293 46,050 8.90% 352,252 68.10% 40,109 392,361 2,594,580 291,946 11,25% 16,148 651,786 1780,197 30,334 965,494,580 291,946 1,652,248 651,786 67,51% 31,076 682,862 965,44,44 413,381 10,48% 651,786 67,51% 31,076 682,862 405,462 30,784,44 413,381 10,44% 1,681,603 3,645,42 2,633,426 67,51% 2,187,601 1,888,37 165,003 1,630,403 1,532,446 6,203,404 43,672 1,576,617 1,520,617 2,059,72 1,650,73 1,650,73 1,487 1,532,00 1,532,446 6,207,787 6,890,72 1,576,617 3,966,878 396,341 999% 2,849,921 7,187% 672,787 6,890,72 4,753,89 165,303 32,80% 2,64,936 1,559,188 1,	TOTAL GENERAL FUND	62,389,655	4,764,768	7.64%		63.67%	1,888,894	41,613,201	%02.99	20,776,454
2,129,335 60,194 2,83% 862,336 40,56% 11,076 873,384 5,1293 46,160 8,90% 352,222 68,10% 40,109 392,361 2,594,504 3291,946 1,25% 1,614,689 523% 165,504 1,780,197 965,493 30,1076 651,786 651,786 67,51% 31,076 682,862 2,394,801 101,181 10,48% 651,786 67,51% 31,076 682,862 2,918,851 31,2200 10,70% 1,981,640 67,38% 2,05,697 2,187,201 405,462 30,276 7,47% 171,673 42,34% 2,536,637 2,187,601 405,462 30,276 7,47% 171,673 42,34% 3,551 1,572,24 405,462 30,276 7,47% 1,532,945 82,49% 3,56,637 1,576,617 4,753,889 30,544 4,13,381 1,054,921 1,13,87% 1,526,086 1,580,186 4,723,899 3,266,89 3,269,921 1,2	TRANSPORTATION									
517 293 46,050 8 90% 352,252 68 10% 40,109 392,361 5,241,208 219,46 11,25% 1,614,689 62,23% 165,508 1,780,197 6,541,208 398,190 7,60% 2,823,249 62,38% 165,508 1,780,197 6,541,208 398,190 7,60% 2,823,249 65,178 67,51% 31,045,942 965,439 101,181 10,48% 651,786 67,51% 21,076 682,862 2,918,951 31,2200 10,70% 1,981,640 67,78% 220,561 2,187,201 4,05,462 30,276 7,47% 171,673 42,34% 3,561 1,75,224 4,06,462 30,276 7,47% 171,673 42,34% 3,561 1,561 4,06,87 36,84 9,866 1,653,033 80,25% 1,653,03 1,653,04 4,753,889 315,528 664,309 8,01% 6,207,572 74,87% 7,784,061 1,191,884 2,996,795 12,288 14,47,77<	Administration	2,129,335	60,194	2.83%		40.50%	11,076	873,384	41.02%	1,255,951
2,554,580 291,946 11,25% 1,614,689 62,23% 155,508 1,780,197 5,241,208 398,190 7,60% 2,629,249 53,98% 216,593 3,045,942 965,493 101,181 10,48% 651,786 67,51% 31,076 682,882 2,918,951 312,200 10,70% 1,981,640 67,78% 236,537 2,870,633 405,462 30,276 7,47% 171,673 42,34% 3,551 175,224 1,858,337 65,665 3,53% 1,532,945 82,49% 43,672 1,576,617 1,858,337 65,665 3,53% 1,532,945 82,49% 43,672 1,576,104 1,868,337 65,665 3,53% 1,633,033 80,25% 316,897 1,576,104 8,296,649 664,309 8,01% 6,207,572 74,87% 776,898 2,326,066 4,753,831 10,64% 1,559,166 3,280% 672,187 6,803,389 2,920,795 1,52,883 5,227,587 14,407,827	Keep Miami Gardens Beautiful	517,293	46,050	8.90%	Ш	68.10%	40,109	392,361	75.85%	124,932
5,241,208 399,190 7,60% 2,529,249 53.96% 216,693 3,045,942 965,5493 107,181 10.48% 651,786 67,51% 31,076 682,882 2,918,951 312,200 10.70% 1,981,640 67,89% 205,661 2,187,201 3,864,444 413,381 10.64% 2,633,426 67,79% 256,637 2,870,063 1,858,337 65,665 3.53% 1,532,945 82,49% 43,672 1,576,617 2,059,972 172,027 8.35% 1,552,945 82,49% 43,672 1,576,617 2,059,972 172,027 8.35% 1,552,945 82,49% 43,672 1,587,752 4,753,889 315,228 80,43,927 74,84% 67,877 316,873 315,873 4,753,889 315,228 664,309 801% 6,207,572 74,87% 6,890,359 4,753,889 315,228 664,309 801% 6,207,572 74,87% 6,890,359 1,3,40 1,5,28 1,653,033	Streets	2,594,580	291,946	11.25%		62.23%	165,508	1,780,197	68.61%	814,383
965,493 101,181 10,48% 651,786 67,51% 31,076 682,882 2,918,951 312,200 10,70% 1,981,640 67,89% 205,567 2,187,201 405,444 413,381 10,64% 2,633,426 67,78% 236,537 2,870,063 405,462 30,776 747% 171,673 42,34% 3,551 1,75,224 405,462 30,776 7,47% 1,532,945 82,49% 43,672 1,576,617 2,056,378 366,341 9,98% 2,849,921 71,84% 306,872 1,576,617 4,753,889 315,528 6,64% 1,559,168 32,80% 2,348,932 1,487,76 6,880,359 4,753,899 315,528 6,64% 1,559,168 32,80% 2,724,061 1,419,184 2,920,795 152,883 5,22% 986,616 33,68% 2,40,960 511,580 2,029,795 130,634 1,30% 270,620 29,63% 2,40,960 511,580 2,029,795 130,634	TOTAL TRANSPORTATION	5,241,208	398,190	7.60%	2,829,249	53.98%	216,693	3,045,942	L	2,195,266
965,493 10,181 651,786 67.55% 31,076 682,862 2,918,951 31,220 10,70% 1,891,640 67.89% 205,561 2.187,201 3,884,444 413,381 10,64% 2,633,426 67.79% 236,637 2,870,063 405,462 30,276 7,47% 171,673 42,34% 3,551 175,224 1,886,337 65,665 3.53% 1,632,945 82,49% 3,551 1,756,617 3,966,878 36,687 36,43 9,99% 2,849,937 7,889,72 1,576,617 4,753,89 664,309 8.01% 6,207,572 74,87% 6,280,359 4,753,831 1,044,797 1,522,168 3.280% 7,784,061 14,191,884 5,742,831 1,044,797 1,522,168 3.266,66 3.36,8% 3.36,36 5,11,890,32 4,753,891 1,30% 2,70,620 2,963% 2,40,960 511,580 4,753,80 1,34,797 1,40,676 2,63% 2,40,960 511,580	DEVELOPMENT SERVICES									
2,918,951 312,200 10,70% 1,981,640 67,89% 205,561 2,187,201 3,884,444 413,81 10,64% 2,683,426 67,79% 236,637 2,870,663 405,462 30,276 7,47% 171,673 42,34% 3,551 175,224 1,858,337 65,665 3,53% 1,532,945 82,49% 43,672 1,576,617 2,966,876 37,202 3,58% 1,653,033 80,28% 43,672 1,576,617 8,296,649 664,309 8,10% 6,207,572 74,87% 672,787 6,880,389 4,753,831 1,044,309 1,559,168 32,86% 66,807,572 748,901 14,191,884 2,920,755 1,524,309 1,559,168 32,86% 6,207,572 748,78 6,880,386 4,753,831 1,044,309 1,659,168 32,86% 3,86% 3,86% 3,86% 68,039,526 1,61,038 2,70,50 29,63% 24,190,380 11,369 147,845,81 7,962,981 7,205,391 <	Planning	965,493	101,181	10.48%	ᆫ	67.51%	31,076	682,862		282,631
3,884,444 413,381 10,64% 2,633,426 67,79% 236,637 2,870,063 405,462 30,276 7,47% 17,1673 42,34% 3,551 175,224 1,888,337 65,665 3,53% 1,532,945 82,49% 43,672 1,576,617 2,099,72 172,027 8,35% 1,653,033 80,25% 316,692 1,587,93 8,296,876 396,374 9,99% 2,849,921 71,84% 308,872 1,587,93 8,296,876 664,309 8,01% 6,207,572 74,87% 672,787 6,890,359 4,753,889 315,528 6,64% 1,559,168 32,86% 2,784,061 14,191,884 2,929,795 152,883 5,22% 996,616 33,68% 240,960 511,580 133,340 130,634 14,30% 270,620 29,63% 240,960 511,580 2,029,795 152,883 2,52% 14,481,346 21,28% 4,190,380 11,580 86,039,525 1,711,359 2,52%	Building Services	2,918,951	312,200	10.70%	L	67.89%	205,561	2,187,201	L	731,750
405,462 30,276 7,47% 171,673 42,34% 3,551 175,224 1,858,337 65,665 3.53% 1,532,945 82,49% 43,672 1,576,617 2,059,972 172,027 8,35% 1,653,033 80,25% 316,872 1,576,617 3,966,878 396,341 9,99% 2,849,921 71,84% 306,872 1,989,73 4,753,889 664,309 8,01% 6,207,572 74,87% 672,787 6,890,359 4,753,889 315,528 6,64% 1,559,168 32,80% 2,784,061 14,191,884 2,929,795 162,883 5,22% 986,616 33,68% 2,784,061 14,191,884 2,019,670 130,634 14,30% 270,620 29,63% 240,960 511,580 10,34,797 14,30% 270,620 29,63% 240,960 511,580 10,34,797 14,30% 270,620 29,63% 240,960 511,580 10,34,797 14,30% 2,726,969 2,726,966 2,726,966	TOTAL DEVELOPMENT	3,884,444	413,381	10.64%		67.79%	236,637	2,870,063		1,014,381
405.462 30.276 7.47% 171.673 42.34% 3.551 115.224 1 886,337 65.665 3.53% 1,532,945 82.49% 43,672 1,576,617 2 059,972 172,027 8.39% 2,849,921 71,84% 306,872 1,566,773 3,966,878 396,341 9.99% 2,849,921 71,84% 308,872 3,158,793 4,753,864 664,309 8.01% 6,207,572 74,87% 672,787 6,880,359 4,753,881 1,044,797 1,82% 11,407 33,68% 2,724,061 14,191,884 2,929,795 152,883 5,22% 986,616 33,68% 240,960 511,580 10,34,797 14,30% 270,620 29,63% 240,960 511,580 10,34,797 14,30% 270,620 29,63% 240,960 511,580 10,34,797 14,30% 270,620 29,63% 240,960 511,580 10,30,634 130,634 14,30% 270,620 29,63% 240,960	GENERAL SERVICE									
1 888 337 65 665 3 53% 1,532,945 82 49% 43,672 1,576,617 2 0.06;972 17,027 8.35% 1,653,033 80,25% 316,692 1,596,775 3,966,878 396,341 9.99% 2,849,975 74,87% 308,87 3,158,75 4,753,894 664,309 8.01% 6,207,572 74,87% 672,87 6,880,359 4,753,891 10,44,797 1,259,168 32,80% 766,898 2,326,066 57,422,831 1,044,797 1,22% 986,616 39,87% 2,784,061 1,411,191,884 2,922,795 1,52,883 5,22% 986,616 39,83% 240,960 511,580 10,3,634 1,30,634 2,70,620 29,63% 240,960 511,580 1,2,11,359 2,52% 14,481 21,73% 4,190,380 18,671,596 68,039,525 1,711,359 2,52% 14,481 27,053,91 7,205,391 147,845,481 7,952,007 2,36% 4,180,380 18,671,596	Purchasing	405,462	30,276	7.47%		42.34%	3,551	175,224		230,238
2 059 972 172 027 8 35% 1 653 033 8 0 25% 3 16 692 1 998,725 3 96,649 8 96,541 9 99% 2 849,921 71,84% 306,872 3,158,793 4,753,889 315,528 6 64,309 1,559,168 32,80% 76,889 2,326,066 57,422,831 1,624,797 1,82% 1,407,823 198,7% 2,734,061 14,119,884 2,939,795 1,52,883 5,22% 986,637 326,666 51,580 913,340 130,634 14,30% 270,620 29,63% 240,960 51,1,80 2,019,670 68,039,525 1,711,359 2,52,40 14,30% 270,620 29,63% 240,960 51,1,80 68,038,525 1,711,359 2,52,40 4,190,380 18,671,696 147,845,481 7,962,007 7,205,391 72,063,91 73,081,281	City Hall	1,858,337	65,665	3.53%		82.49%	43,672	1,576,617	84.84%	281,720
3,966,878 396,341 9,99% 2,849,921 71,84% 308,872 3,158,793 8,290,649 664,309 8,01% 6,207,572 74,87% 672,787 6,880,359 4,753,889 315,528 6,64% 1,559,168 32,88% 766,898 2,326,066 57,422,831 1,044,797 1,82% 11,407,823 19,87% 2,784,661 14,191,884 2,929,795 152,883 5,22% 986,616 33,68% 398,436 1,365,052 913,340 130,634 14,30% 270,620 29,63% 240,960 511,580 2,019,670 67,517 3,34% 257,089 12,73% 4,190,380 18,671,696 68,039,525 1,711,359 2,52% 14,481,316 21,28% 4,190,380 18,671,696 147,845,481 7,952,007 5,38% 65,875,870 44,56% 7,205,391 73,081,261	Ţ	2,059,972	172,027	8.35%	_	80.25%	316,692	1,969,725		90,247
8,290,649 664,309 8,01% 6,207,572 74,87% 672,787 6,880,359 4,753,889 315,528 6,64% 1,559,168 32,80% 766,898 2,326,066 57,422,831 1,044,797 1,82% 11,407,823 19,87% 2,784,061 14,191,884 2,929,795 152,883 5,22% 986,616 33,68% 240,960 511,580 913,340 130,634 14,30% 270,620 29,63% 240,960 511,580 2,019,670 67,517 3,34% 257,089 12,73% 4,190,380 18,671,596 68,039,525 1,711,359 2,52% 14,481,316 21,28% 4,190,380 18,671,596 147,845,481 7,952,007 5,38% 65,875,870 44,56% 7,205,391 73,081,281	Fleet	3,966,878	396,341	%66'6		71.84%	308,872	3,158,793		808,085
4,753,889 315,528 6,64% 1,559,168 32,80% 766,898 2,326,066 57,422,831 1,044,797 1,82% 11,407,823 19,87% 2,784,061 14,191,884 2,929,785 152,883 5,22% 986,616 33,68% 384,36 1,385,052 913,340 130,634 14,30% 270,620 29,63% 240,960 511,580 2,019,67 68,039,525 1,711,359 2,52% 14,817,845 4,190,380 18,671,596 147,845,461 7,952,007 5,38% 65,875,870 44,56% 7,205,391 73,081,281	TOTAL GENERAL SERVICES	8,290,649	664,309	8.01%	Ш	74.87%	672,787	6,880,359		1,410,290
4,75.889 315,528 6,64% 1,559,168 32,80% 766,898 2,326,066 57,422,831 1,047,827 1,82% 11,407,823 19,87% 2,784,061 14,184,084 2,922,795 152,883 5,22% 96,63% 33,68% 386,436 1,385,052 913,340 130,634 14,30% 270,620 29,63% 240,660 511,580 7,019,67 68,038,525 1,711,359 2,52% 14,481,316 21,26% 4,190,380 18,671,696 147,845,481 7,052,007 5,38% 65,875,870 44,160,380 7,205,391 73,081,261	OTHER FUNDS									
57,422,831 1,044,797 1,62%,785 162%,785 162%,785 162,878 162,878 161,9184 2,929,795 152,883 5,22% 986,616 33.68% 388,436 1,385,052 913,340 130,634 14,30% 270,620 29,63% 240,960 511,580 2,019,670 67,517 3,34% 257,089 12,73% 4,190,380 18,671,696 68,039,525 1,711,339 2,52% 14,481,316 21,28% 4,190,380 18,671,696 147,845,481 7,952,007 5,38% 65,875,870 44,56% 7,205,391 73,081,261	Stormwater	4,753,889	315,528	6.64%	Ш	32.80%	766,898	2,326,066		2,427,823
2,929,795 152,883 5.22% 986,616 33.68% 398,436 1,385,052 913,340 130,634 14,30% 270,620 29,63% 240,960 511,580 2,019,670 67,517 3,34% 257,089 12,73% 2,57,14 68,033,525 1,711,339 2,52% 14,481,316 21,28% 4,190,380 18,671,696 147,845,481 7,952,007 5,38% 65,875,870 44,56% 7,205,391 73,081,261	Capital Projects Fund	57,422,831	1,044,797	1.82%	\equiv	19.87%	2,784,061	14,191,884		43,230,947
913,340 130,634 14,30% 270,620 29,63% 240,960 511,580 511,580 511,080 511,080 511,580 511,080	CDBG	2,929,795	152,883	5.22%	986,616	33.68%	398,436	1,385,052		1,544,743
2,019,670 67,517 3.34% 257,089 12.73% 4,190,380 18,671,696 147,845,481 7,952,007 5.38% 65,875,870 44,56% 7,205,391 73,081,261	SHIP	913,340	130,634	14.30%		29.63%	240,960	511,580		401,760
2,019,670 67,517 3.34% 257,089 12.73% 25 257,114 68,039,525 1,711,359 2.52% 14,481,316 21.28% 4,190,380 18,671,696 147,845,481 7,952,007 5.38% 65,875,870 44.56% 7,205,391 73,081,261	Lae Enforcement Trust Fund	•								
68,039,525 1,711,359 2.52% 14,481,316 21.28% 4,190,380 18,671,696 147,845,481 7,952,007 5.38% 65,875,870 44.56% 7,205,391 73,081,261	Special Revenue Fund	2,019,670	67,517	3.34%		12.73%	25	257,114		1,762,556
147,845,481 7,952,007 5.38% 65,875,870 44.56% 7,205,391 73,081,261	TOTAL OTHER FUNDS	68,039,525	1,711,359	2.52%		21.28%	4,190,380	18,671,696		49,367,829
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Total All Funds	147,845,481	7,952,007	5.38%		44.56%	7,205,391	73,081,261	49.43%	74,764,220

*As of May 2008, 67% of FY2007-08 has been completed

Monthly and YTD Expenditures Report-All Funds

Page 24 is a summary expenditure report for all funds. This report differs from the individual fund reports previously presented in that the individual reports show actual expenditures "paid" during May 2008, while this summary report shows the actually spent as well as outstanding encumbrances(purchase orders issued but not paid). The "YTD committed" column shows for each department and fund the total amount paid and encumbered as of May 2008.

The totals row at the bottom shows that as of May 2008, total expenditures actually paid were \$65,875,870 or 44.56% of the annual budget, and total expenditures both paid and encumbered were \$73,081,261 or 49.43% of the total annual budget.

XIII) MONTHLY AND YTD REVENUE REPORT

CITY OF MIAMI GARDENS REVENUES ALL FUNDS May-08

The state of the s	Total	Monthly	% of	Monthly	Over	στγ	% of	YTD	Over
Revenue Categories	FY07-08 Amended Budget	Received FY2008	total budget	Received FY2007	(Under) from EY2007	Received	total budget	Received	(Under) from
GENERAL FUND	8						Rational	10021	10071
Ad Valorem	23,683,854	559,783	2.36%	476,013	83,770	19,539,029	82.50%	17,295,803	2 243 226
Franchise Fees	3,615,000	127,823	3.54%	150,402	(22,579)	683,698	18.91%	781,168	(97.470)
Utility Taxes	4,825,000	415,621	8.61%	347,124	68,497	3,129,004	64.85%	1,895,911	1,233,093
Communications tax	3,700,000	308,263	8.33%	266,516	41,747	2,104,323	9283%	1,326,574	777,749
License, fees & permits	1,947,965	50,642	2.60%	33,241	17,401	1,758,344	90.27%	1,219,573	538,771
Half cent sales tax	7,394,785	604,619	8.18%	642,891	(38,272)	4,115,065	92.65%	4,227,383	(112,318)
State Revenue sharing	3,425,615	223,332	6.52%	248,798	(25,466)	1,558,744	45.50%	1,681,532	(122.788)
Investment earnings	900,000	35,478	3.94%		35,478	348,059	38.67%	l	348,059
Recreation revenues	000'009	34,946	5.82%	41,850	(6,904)	223,711	37.29%	199,685	24,026
Grant revenue	111,461		%00.0	72,753	(72,753)	362,030	324.80%		281 277
Fines and judgements	310,000	31,940	10.30%	27,934	4,006	242,858	L	161,118	81,740
Other revenues	208,500	40,744	19.54%	13,470	27,274	295,551		138,953	156.598
School crossing guards	335,000	581	0.17%	692	(188)	167,270	49.93%	85.880	81 390
Debt proceeds	2,854,370	•	%00.0	·		2,854,370	100.00%	1,725,000	1,129,370
Interfund transfers	1,934,332	179,381	9.27%	•	179,381	1,447,124	74.81%	1 173 392	273 732
App. Fund balance	11,244,771	•	%00.0	-	,	11,244,771	100.00%	11,692,700	(447,929)
SUBTOTAL GENERAL FUND	67,090,653	2,613,153	3.89%	2.321.761	291 392	50.073.951	74 64%	43 685 425	6 388 526
TRANSPORTATION FUND									2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
Local Option GasTax	2,385,033	192,695	8.08%	217,283	(24,588)	1.333,073	55.89%	1 370 875	(37 802)
Charges for services	100,000	6,815	6.82%	2,536	4,279	48,272	48.27%	54,903	(6,631)
State Revenue sharing	1,450,000	81,457	2.62%	89,850	(8,393)	587,114	40.49%	628,950	(41,836)
Grant/Donations revenue	767,522	,	0.00%	238,872	(238,872)	656,292	895.88%	388,872	267,420
Interest earnings	•	1,096	100.00%		1,096	10,444	100.00%	-	10,444
Other revenues	2,000	3,099	154.95%	-	3,099	13,129	656.45%	74,313	(61,184)
Interfund transfers	252,184	160,876	161.51%	-	160,876	218,983	219.84%		218,983
App. Fund balance	500,211	,	%00.0	-	•	500,211	79.03%		500,211
SUBTOTAL TRANSPORTATION FUND	5,456,950	446,038	9.40%	548,541	(102,503)	3,367,518	71.00%	2,517,913	849,605
DEVELOPMENTAL SERVICES									
Planning & Zoning fees	300,000	12,214	4.07%	37,057	(24,843)	169,726	56.58%	185,974	(16,248)
Building permits	2,700,000	125,076	4.63%	151,371	(26,295)	826,646	30.62%	-	(872,439)
Surcharge	150,000	11,440	7.63%	11,870	(430)	110,846	73.90%		17,453
BCCO	20,000	2,312	4.62%	3,828	(1,516)	18,431	36.86%	27,261	(8,830)
investment earnings			%00.0		•	7,261	0.00%		7,261
Certificate of completion		40	%00.0	•	40	3,586	0.00%		3,586
Community development fees			%00.0	'	,	4,490	0.00%		4,490
Other revenues/Grants	2,000	26,633	1331.65%	34,371	(7,738)	26,633	1331.65%	34,371	(7,738)
App. Fund balance	682,443		%00.0		,	682,443	100.00%	,	682,443
SUBTOTAL DEVELOPMENTAL	3,884,443	177,715	4.58%	238,497	(60,782)	1,850,062	47.63%	2,040,084	(190,022)
GENERAL SERVICES									
Debt proceeds	1,845,630	766,620	41.54%	-	766,620	1,845,630	100.00%	3,875,000	(2,029,370)
Interfund transfers	8,679,932	478,471	5.51%	1,415,163	(936,692)	5,228,456	60.24%	2,852,299	2,376,157
investment earnings			0.00%	22,868	(22,868)	•	%00.0	95,336	(98,336)
SUBTOTAL GENERAL SERVICES	10,525,562	1,245,091	11.83%	1,438,031	(192,940)	7,074,086	67.21%	6,822,635	251,451

XIII) MONTHLY AND YTD REVENUE REPORT

CITY OF MIAMI GARDENS REVENUES ALL FUNDS May-08

	Total	Monthly	% of	Monthly	Over	VTD	% of	YTD	Over
	FY07-08	Received	total budget	Received Evanor	(Under) from	Received	total budget	Received Ev2007	(Under) from
STORMWATER FUND	Haling pandell	000711	nacellen	100	10071	2021	200		
Stormwater fees	3,395,000	210,899	6.21%		210,899	1,906,848	56.17%	-	1,906,848
Interest Income	1	3,571	100.00%	1	3,571	10,933	100.00%	-	10,933
App. Fund balance	466,914	,	%00'0		-	466,914	79.22%	-	466,914
SUBTOTAL STORMWATER	3,861,914	214,470	5.38%	-	214,470	2,384,695	29.85%	•	2,384,695
CDBG									
MUD	2,292,330	22,500	%86.0		22,500	948,595	41.38%	117,203	831,392
OCED grant	300,000	-	%00.0	•	•	149,009	49.67%	-	149,009
EDI	247,500		%00.0		1	•	0.00%	-	•
Facade renovation	123,427		%00.0	•	-	7,888	%68.9	•	7,888
Facade Business Contribution	,		%00.0	•	-	15,536	%00.0	-	15,536
Misc revenues		1	%00.0	1	•	2,711	%00'0	-	2,711
App. Fund balance	(32,681)	1	%00'0	,	-	(32,681)	1	•	(32,681)
SUBTOTAL CDBG	2,930,576	22,500	%44.0	•	22,500	1,091,058	37.23%	117,203	973,855
CAPITAL PROJECTS									
Grant funds	38,353,533	-	%00.0	39,101	(39,101)	5,717,227	14.91%	1,481,616	4,235,611
Bond proceeds	•	•	%00.0		-	-	0.00%	14,397,000	(14,397,000)
Interfund transfers	4,035,756		%00`0	1,180,000	(1,180,000)	4,010,756	88.38%	1,180,000	2,830,756
Interest Income	•	27,417	%00'0	1	27,417	335,348		ť	335,348
Misc revenues	•	200	%00'0	•	200	3,500			3,500
Land sale	2,160,000	•	%00.0	,	•	1	%00.0	•	-
App. Fund balance	13,595,976	,	%00.0	,		13,595,976	100.00%	-	13,595,976
SUBTOTAL CAPITAL PROJECTS	58,145,265	27,917	0.05%	1,219,101	(1,191,184)	23,662,807	40.70%	17,058,616	6,604,191
IMPACT FEES									
Jazz Festival	250,000	200	0.20%		200	183,727		97,399	86,328
LETFF	15,100	1,382	9.15%		(69)	9,028		10,548	(1,520)
Police impact fees	40,000	4,301	10.75%	13,593	(9,292)	20,321	50.80%	34,925	(14,604)
Parks-Open Space	150,000	16,769	11.18%	95	(78,971)	40,630	27.09%	175,471	(134,841)
Park Imp. Impact	150,000	12,627	8.42%	964	11,663	32,104	~	44,291	(12,187)
Interest Income	•	3,547	0.00%	1	3,547	37,065		1	37,065
CMG Junior Council	-	-	0.00%	1	1	250		3,500	(3,250)
Other revenues	10,000	2,534	25.34%	•	2,534	4,703	_	7,478	(2,775)
App. Fund balance	1,576,698	-	0.00%	•	•	1			-
SUBTOTAL IMPACT FEES	2,191,798	41,660	1.90%	111,738	(40,078)	327,828	14.96%	373,612	(45,784)
SHIP funds									
SHIP funds	613,090	10,000	1.63%	•	10,000	550,726	89.83%	1	550,726
App. Fund balance	73,526	,	%00'0	•	ı	73,526		•	73,526
Interest Income	•	16	100.00%	-	16	2,746	1	-	2,746
SUBTOTAL SHIP	686,616	10,016	1.46%		10,016	626,998	91.32%	-	626,998
Law Enforcement Trust Fund									
State Forfeitures	•		%00.0	-		13,900		,	13,900
App. Fund balance	-	1	0.00%	-	•		0.00%	•	'
Interest Income	•		100.00%	-	-		100.00%	1	•
SUBTOTAL LETF		-	%00.0		-	13,900		ı	13,900
TOTAL ALL REVENUES	154,773,777	4,798,560	3.10%	5,877,669	(1,079,109)	90,472,903	58.45%	72,615,488	17,857,415

Monthly and YTD Revenue Report-All Funds

Pages 26 and 27 provide a detailed revenue report for all funds. This report differs from the individual fund reports previously presented in that this report provides a comparison of revenues received in May 2008 versus May 2007 as well as year to date amounts.

As the year progresses, these reports will have more meaning since all city revenues are affected by timing differences in when they are collected.

Financial Institution	Public <u>Depository</u>	Type	-	Investment <u>Amount</u>	Date <u>Opened</u>	Rate	Term	Maturity	Interest at <u>Maturity</u>	Projected Annual Interest
Colonial Bank	Yes	CD	₩	2,000,000.00	5/6/2008	3.20%	6 month	11/2/2008	31,769.62	64,000
Colonial Bank	Yes	CD	₩	3,000,000.00	5/11/2008	3.20%	6 month	11/7/2008	47,652.92	000'96
Colonial Bank	Yes	CD	₩	2,000,000.00	5/6/2008	3.20%	6 month	11/2/2008	31,769.62	64,000
First National Bank of Homestaed	Yes	CD	↔	2,000,000.00	2/25/2008	4.34%	6 month	8/25/2008	43,169.56	86,800
First National Bank of Homestaed	Yes	CD	↔	3,000,000.00	2/25/2008	4.34%	6 month	8/25/2008	64,754.33	130,200
First National Bank of Homestaed	Yes	CD	↔	2,000,000.00	5/6/2008	3.18%	6 month	11/2/2008	31,569.77	63,600
Community Bank of Florida	Yes	CO	↔	2,000,000.00	5/6/2008	3.31%	1 year	6/6/2009	67,216.07	67,216
Wachovia	Yes	MMA	₩	9,335,730.43	12/3/2007	2.01%	N/A	N/A	187,648.18	187,648
SBA		Pool	₩	120,795.28	10/1/2007	A/N	√/N	N/A		

CASH AND INVESTMENTS

As of May 31, 2008, the City had approximately \$ 25.5 million invested in various investment vehicles. Page 29 is an investment report showing each investment along with the interest rate being earned and the maturity dates.

Year to date as of May 31, 2008, the City has earned approximately \$751,000 in interest on its investments.

As you can see, all investments are short-term with maturities of less than one year. Furthermore, all of the current investments are with financial institutions that are classified by the State as "Public Depositories" and as such our principal balances are fully collateralized and protected.

It is important to note that a significant part of these funds are restricted for certain uses and projects. The City's cash balance includes funds restricted for, among other things, capital projects, street and road maintenance, development services, housing assistance, stormwater, and impact fees for police and recreation.